

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

<div>SECURITIES INVESTOR PROTECTION CORPORATION,</div> <div>Plaintiff-Applicant,</div> <div>v.</div> <div>BERNARD L. MADOFF INVESTMENT SECURITIES LLC,</div> <div>Defendant.</div>	Adv. Pro. No. 08-01789 (CGM)
<div>In re:</div> <div>BERNARD L. MADOFF,</div> <div>Debtor.</div>	SIPA Liquidation (Substantively Consolidated)
<div>IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC, and Bernard L. Madoff,</div> <div>Plaintiff,</div> <div>v.</div> <div>MERRILL LYNCH BANK (SUISSE) SA n/k/a BANK JULIUS BÄR & CO. AG a/k/a BANK JULIUS BAER & CO. LTD.,</div> <div>Defendant.</div>	Adv. Pro. No. 11-02910 (CGM)

**DECLARATION OF AMBER L. COVUCCI, ESQ. IN SUPPORT OF
DEFENDANT MERRILL LYNCH BANK (SUISSE) SA'S MOTION TO DISMISS**

I, Amber L. Covucci, declare under penalty of perjury pursuant to 28 U.S.C. § 1746 the following:

1. I am duly licensed and admitted to practice law in the State of New York, and I am a counsel with the law firm O'Melveny & Myers, counsel for Defendant Merrill Lynch Bank (Suisse) SA ("MLBS"). I respectfully submit this declaration in support of MLBS's Motion to Dismiss.

2. Attached hereto as Exhibit A is a true and correct copy of the Fairfield Amended Complaint,¹ *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. July 20, 2010), ECF No. 23 (without exhibits).

3. Attached hereto as Exhibit B is a true and correct copy of the Fairfield Settlement Agreement, *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. May 9, 2011), ECF No. 69-2. The Fairfield Settlement Agreement was approved by this Court. Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. June 7, 2011), ECF No. 92.

4. Attached hereto as Exhibit C is a true and correct copy of the Fairfield Second Amended Complaint, *Picard v. Fairfield Sentry Ltd., et al.*, Adv. Proc. No. 09-1239 (Bankr. S.D.N.Y. Aug. 28, 2020), ECF No. 286 (with Exhibits 5, 6, 8, 10, 12, 13, 14, and 21).

5. Attached hereto as Exhibit D is a true and correct copy of the First Amended Complaint in *Fairfield Sentry Ltd. v. Citco Global Custody NV*, No. 19-1122 (Bankr. S.D.N.Y. Nov. 26, 2019), ECF No. 19.

6. Attached as Exhibit E is a true and correct copy of an extract from the Commercial Registry Office of the Canton of Zurich dated January 24, 2020.

¹ Capitalized terms not defined herein shall have the same meaning as ascribed in the motion to dismiss the Complaint.

7. Attached as Exhibit F is a true and correct copy of an English translation of Exhibit E, with attached certification of translation dated November 21, 2022, indicating that MLBS was registered in 1964 as a “bank mainly active in the field of wealth management.”

8. Attached as Exhibit G are true and correct copies of the following documents:

(a)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Citibank N.A. et al.</i> , Adv. Pro. No. 10-05345 (Bankr. S.D.N.Y.), Dkt. 214-3
(b)	Exhibit C from the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Merrill Lynch International</i> , Adv. Pro. No. 10-05346 (Bankr. S.D.N.Y.), Dkt. 137-3
(c)	Exhibit C from the Second Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Nomura International PLC</i> , Adv. Pro. No. 10-05348 (Bankr. S.D.N.Y.), Dkt. 121-3
(d)	Excerpts from the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banco Bilbao Vizcaya Argentaria, S.A.</i> , Adv. Pro. No. 10-05351 (Bankr. S.D.N.Y.), Dkt. 1-1, page 44
(e)	Excerpts from the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Pictet at Cie</i> , Adv. Pro. No. 11-01724 (Bankr. S.D.N.Y.), Dkt. 1, page 24
(f)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Safra National Bank of New York</i> , Adv. Pro. No. 11-01885 (Bankr. S.D.N.Y.), Dkt. 1-3
(g)	Exhibit K to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque SYZ & Co., S.A.</i> , Adv. Pro. No. 11-02149 (Bankr. S.D.N.Y.), Dkt. 1-11
(h)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Abu Dhabi Investment Authority</i> , Adv. Pro. No. 11-02493 (Bankr. S.D.N.Y.), Dkt. 1-5
(i)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Orbita Capital Return Strategy Limited</i> , Adv. Pro. No. 11-02537 (Bankr. S.D.N.Y.), Dkt. 1-3
(j)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Quilvest Finance Ltd.</i> , Adv. Pro. No. 11-02538 (Bankr. S.D.N.Y.), Dkt. 1-4

(k)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Meritz Fire & Marine Insurance Co. Ltd.</i> , Adv. Pro. No. 11-02539 (Bankr. S.D.N.Y.), Dkt. 1-3
(l)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Lion Global Investors Limited</i> , Adv. Pro. No. 11-02540 (Bankr. S.D.N.Y.), Dkt. 1-4
(m)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. First Gulf Bank</i> , Adv. Pro. No. 11-02541 (Bankr. S.D.N.Y.), Dkt. 1-4
(n)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Parson Finance Panama S.A.</i> , Adv. Pro. No. 11-02542 (Bankr. S.D.N.Y.), Dkt. 1-3
(o)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Delta National Bank and Trust Company</i> , Adv. Pro. No. 11-02551 (Bankr. S.D.N.Y.), Dkt. 1-4
(p)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Unifortune Asset Management SGR SPA et ano.</i> , Adv. Pro. No. 11-02553 (Bankr. S.D.N.Y.), Dkt. 1-3
(q)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. National Bank of Kuwait S.A.K.</i> , Adv. Pro. No. 11-02554 (Bankr. S.D.N.Y.), Dkt. 105-3
(r)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Cathay Life Insurance Co. LTD</i> , Adv. Pro. No. 11-02568 (Bankr. S.D.N.Y.), Dkt. 1-4
(s)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Cathay Life Insurance Co. LTD</i> , Adv. Pro. No. 11-02568 (Bankr. S.D.N.Y.), Dkt. 1-5
(t)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Barclays Bank (Suisse) S.A. et al.</i> , Adv. Pro. No. 11-02569 (Bankr. S.D.N.Y.), Dkt. 1-4
(u)	Exhibit G to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Barclays Bank (Suisse) S.A. et al.</i> , Adv. Pro. No. 11-02569 (Bankr. S.D.N.Y.), Dkt. 1-7
(v)	Exhibit I to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Barclays Bank (Suisse) S.A. et al.</i> , Adv. Pro. No. 11-02569 (Bankr. S.D.N.Y.), Dkt. 1-9
(w)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banca Carige S.P.A.</i> , Adv. Pro. No. 11-02570 (Bankr. S.D.N.Y.), Dkt. 1-3
(x)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque</i>

	<i>Privee Espirito Santo S.A. formerly known as Compagnie Bancaire Espirito Santo S.A., Adv. Pro. No. 11-02571 (Bankr. S.D.N.Y.), Dkt. 1-4</i>
(y)	<i>Exhibit C to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Korea Exchange Bank, Individually and as Trustee for Korea Global All Asset Trust I-1, and for Tams Rainbow Trust III, Adv. Pro. No. 11-02572 (Bankr. S.D.N.Y.), Dkt. 1-3</i>
(z)	<i>Exhibit D to the Amended Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. The Sumitomo Trust and Banking Co., Ltd., Adv. Pro. No. 11-02573 (Bankr. S.D.N.Y.), Dkt. 8-4</i>
(aa)	<i>Exhibit D to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. ASB Bank Corp., Adv. Pro. No. 11-02730 (Bankr. S.D.N.Y.), Dkt. 1-4</i>
(bb)	<i>Exhibit C to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Trincaster Corporation, Adv. Pro. No. 11-02731 (Bankr. S.D.N.Y.), Dkt. 1-3</i>
(cc)	<i>Exhibit C to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Bureau of Labor Insurance, Adv. Pro. No. 11-02732 (Bankr. S.D.N.Y.), Dkt. 1-3</i>
(dd)	<i>Exhibit C to the Amended Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Naidot & Co., Adv. Pro. No. 11-02733 (Bankr. S.D.N.Y.), Dkt. 100-3</i>
(ee)	<i>Exhibit D to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Caceis Bank, Caceis Bank Luxembourg, Adv. Pro. No. 11-02758 (Bankr. S.D.N.Y.), Dkt. 1-4</i>
(ff)	<i>Exhibit D to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Lighthouse Investment Partners LLC, doing business as Lighthouse Partners, Adv. Pro. No. 11-02762 (Bankr. S.D.N.Y.), Dkt. 1-4</i>
(gg)	<i>Exhibit E to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Lighthouse Investment Partners LLC, doing business as Lighthouse Partners, Adv. Pro. No. 11-02762 (Bankr. S.D.N.Y.), Dkt. 1-5</i>
(hh)	<i>Exhibit D to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Inteligo Bank LTD. Panama Branch, formerly known as Blubank LTD. Panama Branch, Adv. Pro. No. 11-02763 (Bankr. S.D.N.Y.), Dkt. 1-4</i>
(ii)	<i>Exhibit C to the Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Somers Dublin Limited et al., Adv. Pro. No. 11-02784 (Bankr. S.D.N.Y.), Dkt. 1-3</i>
(jj)	<i>Exhibit C to the Amended Complaint filed in the matter captioned Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v.</i>

	<i>Merrill Lynch Bank (Suisse) SA</i> , Adv. Pro. No. 11-02910 (Bankr. S.D.N.Y.), Dkt. 115-3
(kk)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Bank Julius Baer & Co. Ltd.</i> , Adv. Pro. No. 11-02922 (Bankr. S.D.N.Y.), Dkt. 110-3
(ll)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Falcon Private Bank Ltd. (formerly known as AIG Privat Bank AG)</i> , Adv. Pro. No. 11-02923 (Bankr. S.D.N.Y.), Dkt. 1-3
(mm)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Credit Suisse AG et al.</i> , Adv. Pro. No. 11-02925 (Bankr. S.D.N.Y.), Dkt. 1-5
(nn)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. LGT Bank in Liechtenstein Ltd.</i> , Adv. Pro. No. 11-02929 (Bankr. S.D.N.Y.), Dkt. 1-3
(oo)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. The Public Institution for Social Security.</i> , Adv. Pro. No. 12-01002 (Bankr. S.D.N.Y.), Dkt. 1-3
(pp)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Fullerton Capital PTE Ltd.</i> , Adv. Pro. No. 12-01004 (Bankr. S.D.N.Y.), Dkt. 1-3
(qq)	Exhibit F to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. SICO Limited</i> , Adv. Pro. No. 12-01005 (Bankr. S.D.N.Y.), Dkt. 14-6
(rr)	Exhibit F to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banco Itau Europa Luxembourg S.A. et ano.</i> , Adv. Pro. No. 12-01019 (Bankr. S.D.N.Y.), Dkt. 1-6
(ss)	Exhibit G to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banco Itau Europa Luxembourg S.A. et ano.</i> , Adv. Pro. No. 12-01019 (Bankr. S.D.N.Y.), Dkt. 1-7
(tt)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Grosvenor Investment Management Ltd. et al.</i> , Adv. Pro. No. 12-01021 (Bankr. S.D.N.Y.), Dkt. 1-3
(uu)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Grosvenor Investment Management Ltd. et al.</i> , Adv. Pro. No. 12-01021 (Bankr. S.D.N.Y.), Dkt. 1-4
(vv)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Grosvenor</i>

	<i>Investment Management Ltd. et al.</i> , Adv. Pro. No. 12-01021 (Bankr. S.D.N.Y.), Dkt. 1-5
(ww)	Exhibit J to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Credit Agricole (Suisse) S.A. et al.</i> , Adv. Pro. No. 12-01022 (Bankr. S.D.N.Y.), Dkt. 1-10
(xx)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Arden Asset Management Inc. et al.</i> , Adv. Pro. No. 12-01023 (Bankr. S.D.N.Y.), Dkt. 1-3
(yy)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. SNS Bank N.V. et ano.</i> , Adv. Pro. No. 12-01046 (Bankr. S.D.N.Y.), Dkt. 1-3
(zz)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Koch Industries, Inc., as successor in interest to Koch Investment (UK) Company</i> , Adv. Pro. No. 12-01047 (Bankr. S.D.N.Y.), Dkt. 1-3
(aaa)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banco General S.A. et ano.</i> , Adv. Pro. No. 12-01048 (Bankr. S.D.N.Y.), Dkt. 1-3
(bbb)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Kookmin Bank</i> , Adv. Pro. No. 12-01194 (Bankr. S.D.N.Y.), Dkt. 1-3
(ccc)	Exhibit C to the Second Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Six Sis AG</i> , Adv. Pro. No. 12-01195 (Bankr. S.D.N.Y.), Dkt. 126-3
(ddd)	Exhibit I to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Bank Vontobel AG formerly known as Bank J. Vontobel & Co. AG</i> , Adv. Pro. No. 12-01202 (Bankr. S.D.N.Y.), Dkt. 1-9
(eee)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Multi-Strategy Fund Limited et ano.</i> , Adv. Pro. No. 12-01205 (Bankr. S.D.N.Y.), Dkt. 97-3
(fff)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Lloyds TSB Bank PLC</i> , Adv. Pro. No. 12-01207 (Bankr. S.D.N.Y.), Dkt. 1-3
(ggg)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. BSI AG, individually and as successor in interest to Banco Del Gottardo</i> , Adv. Pro. No. 12-01209 (Bankr. S.D.N.Y.), Dkt. 116-3
(hhh)	Exhibit D to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. BSI AG, individually and as successor in interest to Banco Del Gottardo</i> , Adv. Pro. No. 12-01209 (Bankr. S.D.N.Y.), Dkt. 116-4

(iii)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Schroder & Co. Bank AG</i> , Adv. Pro. No. 12-01210 (Bankr. S.D.N.Y.), Dkt. 1-14
(jjj)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Union Securities Investment Trust Co., Ltd. et al.</i> , Adv. Pro. No. 12-01211 (Bankr. S.D.N.Y.), Dkt. 1-3
(kkk)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Union Securities Investment Trust Co., Ltd. et al.</i> , Adv. Pro. No. 12-01211 (Bankr. S.D.N.Y.), Dkt. 1-4
(lll)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Union Securities Investment Trust Co., Ltd. et al.</i> , Adv. Pro. No. 12-01211 (Bankr. S.D.N.Y.), Dkt. 1-5
(mmm)	Exhibit F to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Bank Hapoalim (Switzerland) Ltd. et al.</i> , Adv. Pro. No. 12-01216 (Bankr. S.D.N.Y.), Dkt. 1-6
(nnn)	Exhibit G to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Bank Hapoalim (Switzerland) Ltd. et al.</i> , Adv. Pro. No. 12-01216 (Bankr. S.D.N.Y.), Dkt. 1-7
(ooo)	Exhibit F to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. ZCM Asset Holding Company (Bermuda) LLC</i> , Adv. Pro. No. 12-01512 (Bankr. S.D.N.Y.), Dkt. 1-6
(ppp)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Citivic Nominees Ltd.</i> , Adv. Pro. No. 12-01513 (Bankr. S.D.N.Y.), Dkt. 1-3
(qqq)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Standard Chartered Defendants</i> , Adv. Pro. No. 12-01565 (Bankr. S.D.N.Y.), Dkt. 147-3
(rrr)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. UKFP (Asia) Nominees Limited</i> , Adv. Pro. No. 12-01566 (Bankr. S.D.N.Y.), Dkt. 1-2
(sss)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. BNP Paribas S.A.</i> , Adv. Pro. No. 12-01576 (Bankr. S.D.N.Y.), Dkt. 1-3
(ttt)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. UBS Europe SE, formerly known as UBS Deutschland AG, as successor in interest to Dresdner Bank Lateinamerika AG, and LGT Bank (Switzerland) Ltd. as successor in interest to</i>

	<i>Dresdner Bank (Schweiz) AG</i> , Adv. Pro. No. 12-01577 (Bankr. S.D.N.Y.), Dkt. 105-3
(uuu)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. UBS Europe SE, formerly known as UBS Deutschland AG, as successor in interest to Dresdner Bank Lateinamerika AG, and LGT Bank (Switzerland) Ltd. as successor in interest to Dresdner Bank (Schweiz) AG</i> , Adv. Pro. No. 12-01577 (Bankr. S.D.N.Y.), Dkt. 105-4
(vvv)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Barfield Nominees Limited</i> , Adv. Pro. No. 12-01669 (Bankr. S.D.N.Y.), Dkt. 1-9
(www)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Credit Agricole Corporate and Investment Bank doing business as Credit Agricole Private Banking Miami, formerly known as Calyon S.A. doing business as Credit Agricole Miami Private Bank, Successor in Interest to Credit Lyonnais S.A.</i> , Adv. Pro. No. 12-01670 (Bankr. S.D.N.Y.), Dkt. 1-9
(xxx)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Credit Suisse AG, as successor in interest to Clariden Leu AG and Bank Leu AG</i> , Adv. Pro. No. 12-01676 (Bankr. S.D.N.Y.), Dkt. 1-5
(yyy)	Exhibit E to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Societe Generale Private Banking (Suisse) S.A. formerly known as SG Private Banking Suisse S.A. et al.</i> , Adv. Pro. No. 12-01677 (Bankr. S.D.N.Y.), Dkt. 1-5
(zzz)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Intesa Sanpaolo SpA (as Successor in Interest to Banca Intesa SpA) et al.</i> , Adv. Pro. No. 12-01680 (Bankr. S.D.N.Y.), Dkt. 1-3
(aaaa)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Intesa Sanpaolo SpA (as Successor in Interest to Banca Intesa SpA) et al.</i> , Adv. Pro. No. 12-01680 (Bankr. S.D.N.Y.), Dkt. 1-4
(bbbb)	Exhibits C, H, and I to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. EFG Bank S.A., formerly known as EFG Private Bank S.A. et al.</i> , Adv. Pro. No. 12-01690 (Bankr. S.D.N.Y.), Dkt. 100-3, 100-8, and 100-9
(cccc)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque Degroof SA/NV also known as Banque Degroof Bruxelles et al.</i> , Adv. Pro. No. 12-01691 (Bankr. S.D.N.Y.), Dkt. 1-3
(dddd)	Exhibit D to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque</i>

	<i>Degroof SA/NV also known as Banque Degroof Bruxelles et al.</i> , Adv. Pro. No. 12-01691 (Bankr. S.D.N.Y.), Dkt. 1-4
(eeee)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque Lombard Odier & Cie SA</i> , Adv. Pro. No. 12-01693 (Bankr. S.D.N.Y.), Dkt. 1-3
(ffff)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque Cantonale Vaudoise</i> , Adv. Pro. No. 12-01694 (Bankr. S.D.N.Y.), Dkt. 1-3
(gggg)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Bordier & Cie</i> , Adv. Pro. No. 12-01695 (Bankr. S.D.N.Y.), Dkt. 1-3
(hhhh)	Exhibit C to the Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. ABN AMRO Fund Services (Isle of Man) Nominees Limited, formerly known as Fortis (Isle Of Man) Nominees Limited et al.</i> , Adv. Pro. No. 12-01697 (Bankr. S.D.N.Y.), Dkt. 1-3
(iiii)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque Internationale a Luxembourg S.A. (formerly known as Dexia Banque Internationale a Luxembourg S.A.), et al.</i> , Adv. Pro. No. 12-01698 (Bankr. S.D.N.Y.), Dkt. 134-3
(jjjj)	Exhibit C to the Amended Complaint filed in the matter captioned <i>Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Royal Bank of Canada et al.</i> , Adv. Pro. No. 12-01699 (Bankr. S.D.N.Y.), Dkt. 145-3

9. Set forth below is a chart calculating the sum total of amounts claimed by the Trustee as subsequent transfers from Sentry after May 9, 2003,² in the complaints and/or exhibits thereto in Exhibit G:³

² According to Exhibit B in the Trustee's Amended Complaint, May 9, 2003 is the date of the first alleged BLMIS-to-Sentry initial transfer within the six-year lookback period, calculating back from the Filing Date of December 11, 2008.

³ Where applicable, the numbers in this chart have been adjusted to reflect the dismissal of certain claims in the adversary proceedings identified below, pursuant to the following: (i) Stipulation and Order entered on December 21, 2021, in the matter captioned *Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC v. The Public Institution for Social Security*, Adv. Pro. No. 12-01002 (Bankr. S.D.N.Y.), ECF No. 111; (ii) Stipulation and Order entered on January 27, 2022, in the matter captioned *Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC v. Banque Lombard Odier & Cie SA*, Adv. Pro. No. 12-01693 (Bankr. S.D.N.Y.), ECF No. 87; (iii) Stipulation and Order entered on February 22, 2022, in the matter captioned *Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC v. Schroder & Co. Bank AG*, Adv. Pro. No. 12- 01210 (Bankr. S.D.N.Y.), ECF No. 89; (iv) Stipulation and Order entered on February

ADV. PROC.	DEFENDANT(S)	AMOUNT
10-05345	Citibank, N.A., et al.	\$ (100,000,000)
10-05346	Merrill Lynch International	\$ (14,200,000)
10-05348	Nomura International PLC	\$ (20,013,186)
10-05351	Banco Bilbao Vizcaya Argentaria, S.A.	\$ (45,000,000)
11-01724	Pictet et Cie.	\$ (50,386,685)
11-01885	Safra New York	\$ (95,853,575)
11-02149	Banque Syz & Co., SA	\$ (15,449,241)
11-02493	Abu Dhabi Investment Authority	\$ (300,000,000)
11-02537	Orbita	\$ (30,662,226)
11-02538	Quilvest Finance Ltd.	\$ (37,800,115)
11-02539	Meritz Fire & Insurance Co. Ltd.	\$ (21,855,898)
11-02540	Lion Global Investors Limited	\$ (50,583,443)
11-02541	First Gulf Bank	\$ (11,532,393)
11-02542	Parson Finance Panama S.A.	\$ (11,089,081)
11-02551	Delta National Bank and Trust Company	\$ (20,634,958)
11-02553	Unifortune Asset Management SGR SpA, et al.	\$ (16,355,651)
11-02554	National Bank of Kuwait S.A.K.	\$ (17,585,510)
11-02568	Cathay Life Insurance Co. Ltd.	\$ (24,496,799)
11-02568	Cathay Bank	\$ (17,206,126)
11-02569	Barclays Private Bank	\$ (893,988)
11-02569	Barclays Spain	\$ (4,719,252)
11-02569	Barclays Bank (Suisse) S.A. et al.	\$ (37,973,175)
11-02570	Banca Carige S.P.A.	\$ (10,532,489)
11-02571	BPES	\$ (11,426,745)
11-02572	Korea Exchange Bank	\$ (33,593,108)
11-02573	The Sumitomo Trust and Banking Co., Ltd.	\$ (54,253,642)
11-02730	Atlantic Security Bank	\$ (120,168,691)
11-02731	Trincaster Corporation	\$ (13,311,800)
11-02732	Bureau of Labor Insurance	\$ (42,123,406)
11-02733	Naidot & Co.	\$ (12,654,907)
11-02758	Caceis Bank Luxembourg, et al.	\$ (24,052,229)
11-02762	Lighthouse Diversified	\$ (7,913,873)

14, 2022, in the matter captioned *Irving H. Picard, Trustee for the Substantively Consolidated SIPA Liquidation of Bernard L. Madoff Investment Securities LLC v. Barclays Bank (Suisse) S.A., Caixabank. S.A., and Zedra Trust Company (Jersey) Limited*, Adv. Pro. No. 11- 02569 (Bankr. S.D.N.Y.), ECF No. 122.

11-02762	Lighthouse Supercash	\$ (3,251,378)
11-02763	Inteligo Bank Ltd.	\$ (10,745,161)
11-02784	Somers Dublin Limited et al.	\$ (1,985,648)
11-02910	Merrill Lynch Bank (Suisse) SA	\$ (42,980,708)
11-02922	Bank Julius Baer & Co. Ltd.	\$ (52,949,944)
11-02923	Falcon Private Bank Ltd.	\$ (38,675,129)
11-02925	Credit Suisse AG et al.	\$ (256,629,645)
11-02929	LGT Bank in Liechtenstein Ltd.	\$ (10,350,118)
12-01002	The Public Institution For Social Security	\$ (30,000,000)
12-01004	Fullerton Capital PTE Ltd.	\$ (10,290,445)
12-01005	SICO LIMITED	\$ (14,544,621)
12-01019	Banco Itau Europa Luxembourg S.A., et al.	\$ (60,595,069)
12-01019	Banco Itau International	\$ (9,969,942)
12-01021	Grosvenor Aggressive	\$ (4,191,288)
12-01021	Grosvenor Balanced	\$ (13,000,000)
12-01021	Grosvenor Private	\$ (14,315,101)
12-01022	Credit Agricole (Suisse) SA	\$ (15,654,127)
12-01023	Arden Asset Management, et al.	\$ (12,586,659)
12-01046	SNS Bank N.V. et al.	\$ (21,060,551)
12-01047	Koch Industries, Inc.	\$ (21,533,871)
12-01048	Banco General S.A. et al.	\$ (8,240,499)
12-01194	Kookmin Bank	\$ (42,010,303)
12-01195	Six Sis AG	\$ (39,555,439)
12-01202	Bank Vontobel AG et al.	\$ (8,470,371)
12-01205	Multi Strategy Fund Ltd., et al.	\$ (25,763,374)
12-01207	Lloyds TSB Bank PLC	\$ (11,134,574)
12-01209	BSI AG	\$ (27,315,638)
12-01209	Banca del Gottardo	\$ (20,270,860)
12-01210	Schroder & Co.	\$ (25,143,816)
12-01211	Union Global A Fund	\$ (6,477,447)
12-01211	Union Global Fund	\$ (9,283,664)
12-01211	Union Strategy Fund	\$ (1,445,016)
12-01216	Bank Hapoalim Switzerland	\$ (20,047,109)
12-01216	Bank Hapoalim B.M.	\$ (1,712,100)
12-01512	ZCM Asset Holding Co. (Bermuda) LLC	\$ (24,491,791)
12-01513	CITIVIC	\$ (59,479,232)

12-01565	Standard Chartered Financial Services (Luxembourg) SA, et al.	\$ (274,029,164)
12-01566	UKFP (Asia) Nominees	\$ (8,012,183)
12-01576	BNP Paribas S.A., et al.	\$ (3,423,188)
12-01577	UBS Deutschland AG, et al.	\$ (7,418,486)
12-01577	LGT Switzerland	\$ (1,095,980)
12-01669	Barfield Nominees Ltd., et al.	\$ (16,178,329)
12-01670	Credit Agricole Corporate and Investment Bank/ BBH	\$ (26,121,583)
12-01676	Clariden Leu AG	\$ (35,838,401)
12-01677	Societe General Private Banking (Suisse) SA, et al.	\$ (128,678,138)
12-01680	Intesa Sanpaolo SpA-Low Volatility	\$ (7,913,079)
12-01680	Intesa Sanpaolo SpA-Medium Volatility	\$ (3,740,436)
12-01690	EFG Bank S.A.	\$ (187,418,854)
12-01690	EFG Bank (Monaco) S.A.M.	\$ (5,045,022)
12-01690	EFG Bank & Trust (Bahamas) Limited	\$ (96,152,343)
12-01691	Banque Degroof Luxembourg	\$ (1,303,203)
12-01691	Banque Degroof	\$ (58,473)
12-01693	Banque Lombard Odier & Cie	\$ (95,595,385)
12-01694	Banque Cantonale Vaudoise	\$ (9,769,927)
12-01695	Bordier & Cie	\$ (7,928,454)
12-01697	ABN AMRO Fund Services (Isle of Man) Nominees Ltd., et al.	\$ (122,001,935)
12-01698	Banque International a Luxembourg SA/Dexia	\$ (61,515,524)
12-01699	Royal Bank of Canada, et al.	\$ (38,019,770)
	Total Sentry Six-Year Transfers to Investors	\$ (3,387,730,687)
	Less Pre-May 9, 2003 transfers	\$ 54,182,559
	Total Sentry Six-Year Transfers to Investors After First Potentially Avoidable Sentry Initial Transfer (May 9, 2003)	\$ (3,333,548,128)

10. Set forth below is a chart calculating the sum total of amounts claimed by the Trustee as subsequent transfers from Sentry after May 9, 2003 in Exhibits 5 and 6 to the Second Amended Complaint in the Fairfield Action, attached as Exhibit C hereto:

EXHIBIT NO.	DEFENDANT(S)	AMOUNT
286-5	Fairfield Sigma Limited	(\$772,690,257)

286-6	Fairfield Lambda Limited	(\$51,991,017)
	Total Sentry Six-Year Transfers to Investors	(\$824,681,274)

11. Set forth below is a chart calculating the sum total of amounts claimed by the Trustee as subsequent transfers from Sentry after May 9, 2003 in Exhibits 8, 10, 12, 13, 14 and 21 to the Second Amended Complaint in the Fairfield Action, attached as Exhibit C hereto:

EXHIBIT NO.	DEFENDANT(S)	AMOUNT
286-8	FIF Advanced Limited	(\$45,206,428)
286-10	Fairfield Investment Fund Limited	(\$337,718,887)
286-12	Fairfield Greenwich Limited	(\$87,440,586)
286-13	Fairfield Greenwich (Bermuda) Limited	(\$611,613,040)
286-14	Fairfield Greenwich Advisors	(\$56,013,598)
286-21	Amit Vijayvergiya	(\$955,465)
	Total Sentry Six-Year Transfers to Investors	(\$1,138,948,004)
	Less Pre-May 9, 2003 transfers	\$103,688,693
	Total Sentry Six-Year Transfers to Investors After First Potentially Avoidable Sentry Initial Transfer (May 9, 2003)	(\$1,035,259,311)

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: November 21, 2022
New York, New York

By: /s/ Amber L. Covucci
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